

Test Scenario b

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65071

Utah Partnership/Limited Liability Partnership/  
Limited Liability Company Return of Income

2007

TC-65  
Rev. 12/07

For the year ending Dec. 31, 2007, or fiscal taxable year beginning  
and ending

9999

- FOR AMENDED RETURN - ENTER CODE (1 - 4) from page 2
- Enter "X" if you filed federal form 8886

Check box(es) if this is a new address:	Name ABC Oil and Gas LP			Employer Identification Number 69-0000006	
	Address 28 Oil Rig Rd			Telephone number	
	City Anytown			State TX	ZIP Code 79001
	Foreign country, if not U.S.				

Indicate whether the entity named above is a: ☒ General or Limited Partnership ☐ Limited Liability Partnership ☐ Limited Liability Company

NOTE: Do not file this return for a partnership if all partners are Utah resident individuals (see inst. page 1)

- Number of partners/members who are not Utah residents ..... 1
- Date registered in Utah (MM/DD/YY) ..... 2
- If dissolved, date of dissolution (MM/DD/YY) ..... 3
- Did the entity have income derived from Utah sources or maintain a bona fide office, store, factory or place of business in Utah? ..... 4
- Amount of Utah income (attach Schedules A and B, if applicable) ..... 5
- Percentage of Utah income attributable to nonresidents ..... 6
- Is this a composite return on behalf of nonresident partners/members? ..... 7
- Utah income attributable to nonresident partners/members included in composite filing (attach form TC-65 Schedule N) ..... 8
- Deduction amount — 15 percent (multiply line 8 by .15) ..... 9
- Utah taxable income attributable to nonresident partners/members included in composite filing (line 8 minus line 9) ..... 10
- Tax rate ..... 11
- Tax (line 10 multiplied by line 11) ..... 12
- Amended returns only — refund received on original return ..... 13
- Total (add lines 12 and 13) ..... 14
- Taxes prepaid (including extension prepayments and voluntary prepayments) ..... 15
- Tax Due (If the amount on line 14 is greater than the amount on line 15, subtract line 15 from line 14.) ..... 16
- Refund (If the amount on line 15 is greater than the amount on line 14, subtract line 14 from line 15.) ..... 17

2  
01/01/1999  
Yes X No  
585,314  
100  
Yes X No  
585,314  
87,797  
497,517  
.0698  
34,727  
34,727  
34,727

Under penalties of perjury, I declare to the best of my knowledge, this return and accompanying schedules are true, correct and complete.

Signature of general partner/member

John Doe

Date

12-31-07

☒

Enter "X" if the Tax Commission may discuss this return with the preparer shown below (see page 4)

Paid Preparer's Section	Paid preparer's signature Steve Smith	Date 12-31-07	Preparer's SSN / PTIN 999-06-0007	
	Firm's name (or yours, if self employed) Electronic Tax Filers, Inc	Telephone number 416-555-1212	Employer identification number 11-0000011	
	Paid preparer's complete address 100 Efile Drive	City Anytown	State TX	ZIP Code 79001

File return with the Utah State Tax Commission, 210 N 1950 W, SLC, UT 84134-0270, telephone (801) 297-2200 or 1-800-662-4335, www.tax.utah.gov

PARTNERSHIP



# TC-65 Schedule A - Utah Income for Nonresident Partners

TC-65A  
Rev. 12/07

Partnership name	Taxable year ending	Employer Identification Number
ABC Oil and Gas LP	12/31/2007	69-0000006
1. Ordinary business income (loss) from line 1 of federal form 1065, Schedule K.....	1 1,336,915	00
2. Net rental real estate income (loss) from line 2 of federal form 1065, Schedule K.....	2	00
3. Other net rental income (loss) from line 3c of federal form 1065, Schedule K.....	3	00
4. Guaranteed payments from line 4 of federal form 1065, Schedule K.....	4	00
5. Interest income from line 5 of federal form 1065, Schedule K.....	5 550	00
6. Ordinary dividends from line 6a of federal form 1065, Schedule K.....	6	00
7. Royalties from line 7 of federal form 1065, Schedule K.....	7	00
8. Net short-term capital gain (loss) from line 8 of federal form 1065, Schedule K.....	8	00
9. Net long-term capital gain (loss) from line 9a of federal form 1065, Schedule K.....	9 2500	00
10. Net section 1231 gain (loss) from line 10 of federal form 1065, Schedule K.....	10	00
11. Other income (loss) from line 11 of federal form 1065, Schedule K.....	11	00
12. TOTAL income (add lines 1 through 11).....		12 1,339,965 00
13. Section 179 deduction from line 12 of federal form 1065, Schedule K.....	13	00
14. Investment interest expense from line 13b of federal form 1065, Schedule K.....	14	00
15. Section 59(e)(2) expenditures from line 13c(2) of federal form 1065, Schedule K.....	15	00
16. Other deductions from line 13d of federal form 1065, Schedule K.....	16	00
17. Foreign taxes from line 16l of federal form 1065, Schedule K.....	17	00
18. TOTAL deductions (add lines 13 through 17).....		18 0 00
19. NET partnership income (subtract line 18 from line 12).....		19 1,339,965 00
20. Interest from U. S. Government obligations included on line 5 above.....		20 00
21. Utah nonbusiness income net of expenses (see instructions).....		21 0 00
22. Non-Utah nonbusiness income net of expenses (see instructions).....		22 0 00
23. Add lines 20 through 22.....		23 0 00
24. NET income subject to apportionment (subtract line 23 from line 19).....		24 1,339,965 00
25. Apportionment fraction to six decimals (1.000000, or decimal from TC-65, Schedule B, line 8).....		25 .436813
26. UTAH business income (multiply line 24 by line 25). ....		26 585,314 00
27. UTAH nonbusiness income (enter amount from line 21).....		27 00
28. TOTAL Utah income (add line 26 and line 27). Enter here and on line 5 of TC-65. ....		28 585,314 00



# TC-65 Schedule B - Apportionment Schedule

TC-65B  
Rev. 12/07

Partnership name <b>ABC Oil and Gas LP</b>	Taxable year ending <b>12/31/2007</b>	Employer Identification Number <b>69-0000006</b>
Describe briefly the nature and locations(s) of your Utah business activities <b>Oil and Gas Production</b>		

## APPORTIONABLE INCOME FACTORS

### 1. Property Factor

- a. Land.....
- b. Depreciable assets .....
- c. Inventory and supplies.....
- d. Rented property.....
- e. Other tangible property.....
- f. Total tangible property (total lines 1a through 1e) .....

Inside Utah Column A			Inside and Outside Utah Column B		
1a	2000	00	5,000		00
1b	1,212,414	00	3,257,686		00
1c		00			00
1d		00			00
1e		00			00
1f	1,214,414	00	3,262,686		00
			2	.372213	

2. Property factor (decimal) — line 1f, column A divided by line 1f, column B.....

### 3. Payroll Factor

- a. Total wages, salaries, commissions and other compensation .....

3a		00		<del>00</del>	00
			4	<del>0</del>	

4. Payroll factor (decimal) — line 3a, column A divided by line 3a, column B .....

### 5. Sales Factor

- a. Total sales (gross receipts less returns and allowances).....
- b. Sales delivered or shipped to Utah purchasers from outside Utah.....
- c. Sales delivered or shipped to Utah purchasers from within Utah .....
- d. Sales shipped from Utah to the United States government.....
- e. Sales shipped from Utah to purchasers in a state(s) where the taxpayer has no nexus (the corporation is not taxable in the state of purchaser) .....
- f. Rent and royalty income .....
- g. Service income (attach schedule) .....
- h. Total sales and services (total lines 5a through 5g).....

*****		5a	2512,000	00
5b	847,231	00		
5c	412,316	00		
5d		00		
5e		00		
5f		00		
5g		00		00
5h	1,259,547	00	2512000	00
*****		6	- 501912	

6. Sales factor (decimal) — line 5h, column A divided by line 5h, column B .....

## APPORTIONMENT FRACTION

- 7. Add lines 2, 4 and 6 .....
- 8. Calculate the Apportionment Fraction to SIX DECIMALS (line 7 divided by 3 or the number of factors present). Enter on Schedule A, line 25.....

7	.673625
8	.436813



# TC-65 Schedule G - Partner/Member Listing

TC-65G  
Rev. 12/07

Partnership name <b>ABC Oil and Gas LP</b>	Taxable year ending <b>12/31/2007</b>	Employer Identification Number <b>69-0000006</b>
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Complete all information for each general partner or managing member.

SSN/EIN <b>00050-0001</b>	Name of general partner or managing member <b>Jonathan Walker</b>			<input checked="" type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address <b>1657 E Forks Rd</b>		Telephone ( )	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City <b>Bay Shore</b>	State <b>NY</b>	ZIP code <b>11706</b>	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member			<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address		Telephone ( )	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State	ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member			<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address		Telephone ( )	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State	ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member			<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address		Telephone ( )	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State	ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member			<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address		Telephone ( )	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State	ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member			<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address		Telephone ( )	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State	ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member			<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address		Telephone ( )	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State	ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member			<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address		Telephone ( )	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State	ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member			<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address		Telephone ( )	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State	ZIP code	<input type="checkbox"/> LLC	

Duplicate this form if additional sheets are needed



TC-65L  
Rev. 12/07

Taxable Year Ending

Employer Identification Number

1213112007

69-6000006

**Duplicate this form if additional sheets are necessary**



# TC-65 Schedule N - Nonresident Composite Tax Information

TC-65N  
Rev. 12/07

Partnership/Limited Liability Partnership/Limited Liability Company Name  ABC Oil and Gas LP	Taxable Year Ending  12/31/2007	Employer Identification Number  69-0000006
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## Nonresident Composite Tax Information

Partnerships/limited liability partnerships/limited liability companies making income tax payments on behalf of nonresident partners/members should complete this form. These are partnerships/limited liability partnerships/ limited liability companies that file a composite return.

Composite partnership/limited liability partnership/limited liability company filers should list below all nonresident partners/ members for whom Utah income tax is being paid. The social security number (SSN) or employer identification number (EIN), the percentage of partnership/limited liability partnership/limited liability company income, and the Utah income attributable to each nonresident partner/member must be indicated.

Nonresident Partner/Member Name (last, first)	SSN or EIN	Percent of Income	Attributable Utah Income
Walker, Jonathan	00-50-0001	50%	\$ 292,657
Walker, Julius Caesar	000-50-0002	50	292,657
TOTAL (also enter on TC-65, line 8) .....			585,314

Duplicate this form if additional sheets are necessary